**FAQs on Goods & Services Tax**

**13. Assessment and Audit**

**Q 9. If a taxable person fails to file the return required under law (under section 27 or 31), what legal recourse is available to the tax officer?**

Ans. The proper officer has to first issue a notice to the defaulting taxable person under section 32 of MGL requiring him to furnish the return within a specified period of time, which has to be a minimum of fifteen days as per section 46 of MGL. If the taxable person fails to file return within the given time, the proper officer shall proceed to assess the tax liability of the return defaulter to the best of his judgment taking into account all the relevant material available with him. This power is given under section 46 of MGL.

**Q 10.Under what circumstances can a best judgment assessment order issued under section 46 be withdrawn?**

Ans. The best judgment order passed by the Proper Officer under section 46 of MGL shall automatically stand withdrawn if the taxable person furnishes a valid return for the default period (i.e. files the return and pays the tax as assessed by him), within thirty days of the receipt of the best judgment assessment order.

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